

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 651

By Senator Smith (Mr. President)

[Introduced January 28, 2026; referred

to the Committee on Government Organization]

1 A BILL to amend and reenact §11A-2-14, §11A-3-2, §11A-3-39, §11A-3-44, §11A-3-45, §11A-3-46,
2 §11A-3-48, §11A-3-55, §11A-3-65, and §11A-3-66 of the Code of West Virginia, 1931, as
3 amended, relating to the sale of certain properties subject to delinquent tax liens;
4 modifying the dates designated for certain actions required in the said sale process;
5 requiring the sheriff's office to deliver certified notices of impending sale by personal
6 service to certain owners of record, residents, or occupants prior to selling delinquent
7 property; allowing the State Auditor to engage a private auctioneer for selling certain tax-
8 delinquent properties; requiring highest bidder to pay 10 percent buyer's fee to private
9 auctioneer under certain circumstances; requiring highest bidder to pay \$50 of total bid
10 amount to State Auditor and remainder of bid amount to county sheriff; modifying the
11 process for providing notice to redeem to certain delinquent taxpayers; and modifying the
12 distribution of surplus proceeds obtained from certain tax delinquent property sales.

Be it enacted by the Legislature of West Virginia:

ARTICLE 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.

§11A-2-14. Correction of delinquent lists by county commission; certification to Auditor; recordation.

1 The sheriff shall on or before May June 15 of each year present the delinquent lists to the
2 county commission for examination. The county commission having become satisfied that the lists
3 are correct, or having corrected them if erroneous, shall direct the clerk of the county commission
4 to certify a copy of each list, pertaining to real property, to the Auditor not later than June July 1 of
5 each year. The original lists shall be preserved by the clerk in his or her office, and the list of
6 delinquent real estate shall be recorded in a permanent book to be kept by him or her for that
7 purpose.

**ARTICLE 3. SALE OF TAX LIENS AND NON-ENTERED, ESCHEATED AND WASTE
AND UNAPPROPRIATED LANDS.**

§11A-3-2. Second publication of list of delinquent real estate; notice.

4 Notice is hereby given that the following described tracts or lots of land or undivided
5 interests therein in the County of _____ and the tax liens that encumber the same
6 which are delinquent for the nonpayment of taxes for the year (or years) 20_____, will be
7 certified to the Auditor for disposition pursuant to West Virginia Code §11A-3-44 on the 31st day of
8 October, 20_____.

Upon certification to the Auditor, tax liens on each unredeemed tract or lot, or each unredeemed part thereof or undivided interest therein, shall be sold at public auction to the highest bidder in an amount which shall be not be less than the taxes, interest, and charges which shall be due thereon to the date of sale, as set forth in the following table:

Name of person charged with taxes	Quantity of land	Local description	Total amount of taxes, interest, and charges due to date of sale
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13
14 If any of said tracts or lots remain unsold following the auction, they shall be subject to sale
15 by the Auditor without additional advertising or public auction, such terms as the Auditor deems
16 appropriate pursuant to §11A-3-48 of this code.

17 Any of the aforesaid tracts or lots, or part thereof or an undivided interest therein, may be
18 redeemed by the payment to the undersigned sheriff (or collector) before certification to the
19 Auditor, of the total amount of taxes, interest, and charges due thereon up to the date of
20 redemption by credit card, cashier's check, money order, certified check, or United States

21 currency. Payment must be received in the tax office by the close of business on the last business
22 day prior to the certification.

23 After certification to the Auditor, any of the aforesaid tracts or lots may be redeemed by any
24 person entitled to pay the taxes thereon, the owner of the same whose interest is not subject to
25 separate assessment, or any person having a lien on the same, or on an undivided interest
26 therein, at any time prior to the sale by payment to the Auditor of the total amount of taxes, interest,
27 and charges due thereon up to the date of redemption.

28 Given under my hand this _____ day of
29 _____, 20_____.

30 _____

31 Sheriff (or collector).

32 The sheriff shall publish the list and notice prior to the sale date fixed in the notice as a
33 Class III-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code,
34 and the publication area for such the publication shall be is the county.

35 (b) In addition to such publication, ~~no~~ not less than 30 days prior to the sale by the Auditor
36 pursuant to §11A-3-44 of this code, the sheriff shall send a notice of the delinquency ~~and the date~~
37 ~~of sale~~ by certified mail to:

38 (1) ~~to~~ The last known address of each person listed in the land books whose taxes are
39 delinquent;

40 (2) ~~to~~ Each person having a lien on real property upon which the taxes are due as
41 disclosed by a statement filed with the sheriff pursuant to the provisions of §11A-3-3 of this code;

42 (3) ~~to~~ Each other person with an interest in the property or with a fiduciary relationship to a
43 person with an interest in the property who has in writing delivered to the sheriff on a form
44 prescribed by the Tax Commissioner a request for such notice of delinquency; and

45 (4) In the case of property which includes a mineral interest but does not include an interest
46 in the surface other than an interest for the purpose of developing the minerals, to each person

47 who has in writing delivered to the sheriff, on a form prescribed by the Tax Commissioner, a
48 request for such notice which identifies the person as an owner of an interest in the surface of real
49 property that is included in the boundaries of such property. *Provided*, That in a case where one
50 owner owns more than one parcel of real property upon which taxes are delinquent, the sheriff
51 may, at his or her option, mail separate notices to the owner and each lienholder for each parcel or
52 may prepare and mail to the owner and each lienholder a single notice which pertains to all such
53 delinquent parcels. If the sheriff elects to mail only one notice, that notice shall set forth a legally
54 sufficient description of all parcels of property on which taxes are delinquent. In ~~no event shall any~~
55 ~~event~~, failure to receive the mailed notice by the landowner or lienholder ~~does not~~ affect the validity
56 of the title of the property conveyed if it is conveyed pursuant to §11A-3-27 or §11A-3-59 of this
57 code.

58 (c) To cover the cost of preparing and publishing the second delinquent list, a charge of \$25
59 shall be added to the taxes, interest, and charges already due on each item and all such charges
60 shall be stated in the list as a part of the total amount due.

61 (d) To cover the cost of preparing and mailing notice to the landowner, lienholder, or any
62 other person entitled thereto pursuant to this section, a charge of \$10 per addressee shall be
63 added to the taxes, interest, and charges already due on each item and all such charges shall be
64 stated in the list as a part of the total amount due.

65 (e) Any person whose taxes were delinquent on the first day of September may have his or
66 her name removed from the delinquent list prior to the time the same is delivered to the
67 newspapers for publication by paying to the sheriff the full amount of taxes and costs owed by the
68 person at the date of such redemption. In such case, the sheriff shall include but \$3 of the costs
69 provided in this section in making such redemption. Costs collected by the sheriff under this
70 section which are not expended for publication and mailing shall be paid into the General County
71 Fund.

§11A-3-39. Certificate of redemption issued by Auditor; recordation.

12 The fee for issuing the certificate of redemption shall be \$20 \$30 and seven and one-half
13 percent of the total taxes and interest not to exceed \$120 \$140.

14 (b) All certificates of redemption issued by the Auditor in each year shall be numbered
15 consecutively and shall be filed by the clerk of the county commission in numerical order.
16 Reference to the year and number of the certificate shall be included in the notation of redemption
17 required of the clerk of the county commission. No fee shall be charged by the clerk for any
18 recordation, filing, or notation required by this section. Ten dollars of the commission fee received
19 by the Auditor on a redemption shall be deposited into the Courthouse Facilities Improvement
20 Fund set out in §29-26-6 of this code.

§11A-3-44. Auditor to certify list of lands to be sold; lands so certified are subject to sale.

1 On or after March 1 and on or before August July 1 of each year, the Auditor shall certify a
2 list of all lands subject to sale under this article. He or she shall note the fact of certification on the
3 land record in his or her office. Upon completion of the list for certification, a charge of \$25 \$35
4 shall be added to the taxes, interest, and charges already due on each tract listed, to cover the

4 costs incurred by the Auditor in the preparation of the list. And in In the event of sale or redemption,
5 the same shall be collected and paid into the operating fund provided for in this article.

6 Escheated lands and waste and unappropriated lands shall be listed separately. The list
7 shall be arranged by districts and, except in the case of waste and unappropriated lands,
8 alphabetically by the name of the owner. The list shall state as to each item listed the information
9 required by §11A-3-35 of this code to be set forth in the land record in the Auditor's office, and shall
10 specify as to each tract listed as delinquent or non-entered the amount of taxes and interest due or
11 chargeable thereon on the date of certification, the publication and other charges due, with
12 interest, and the total currently due. The specification of taxes due or chargeable shall as to
13 delinquent land commence with those for nonpayment of which it was certified, and as to non-
14 entered land with those properly chargeable to it for the first year of nonentry, subject to the
15 provisions of the proviso set forth in §11A-3-38(b) of this code.

16 All items certified by the Auditor shall be numbered consecutively. All subsequent entries,
17 applications, or proceedings under this article in with respect to any item shall refer to its number
18 and the year of certification. Notwithstanding any provisions of this article to the contrary, all tracts,
19 lots, or parcels certified to the Auditor as a unit may be treated by the Auditor as a single item for
20 purposes of certification. Subject to the provisions of this section, the Auditor shall prescribe a form
21 for the list and shall provide in such form adequate space to show the subsequent history and final
22 disposition of each item certified.

23 The list shall be made in quadruplicate. The Auditor shall keep the original and send one
24 copy to the clerk of the county commission, one to the sheriff, and one to the West Virginia Land
25 Stewardship Corporation created pursuant to §31-21-1 *et seq.* of this code. The clerk of the county
26 commission shall bind his or her copy in a permanent book to be labeled "Report of Auditor of
27 Delinquent and Non-Entered Lands" and shall note the fact of the certification of each item on his
28 or her record of delinquent lands. Such copies delivered to the clerk of the county commission and

29 the sheriff shall become permanent records, and shall be preserved as such in the offices of the
30 Auditor and the clerk of the county commission.

§11A-3-45. Auditor to hold annual auction.

1 (a) Each tract or lot certified by the Auditor pursuant to §11A-3-44 of this code shall be sold
2 by him or her at public auction at the courthouse of the county to the highest eligible bidder during
3 the courthouse's normal operating hours on any business working day within 90 150 days after the
4 Auditor has certified the lands as required by §11A-3-44 of this code. The Auditor, in his or her sole
5 discretion, may permit online bidding as to particular tracts or lots to be sold at the public auction.

6 (1) The Auditor, in his or her sole discretion, may engage a private auctioneer to conduct
7 the annual public auction as to particular tracts or lots. When a private auctioneer is engaged on a
8 particular tract or lot, and the amount of the sale exceeds the tax liability on the tract or lot, a
9 buyer's fee equal to 10 percent of each successful bid shall be imposed upon the bidder and paid
10 to the auctioneer at the time the sale is consummated. The buyer's fee is in addition to the full bid
11 amount.

12 (2) The payment for any tract or lot purchased at a sale shall be made by check, U. S.
13 currency, or money order payable as one payment to the Auditor and in the amount of \$50 and the
14 remainder of the total to the sheriff of the county in which the property is situated, both of which
15 shall be delivered before the close of business on the day of sale. No A part or interest in any tract
16 or lot subject to such sale, or any part thereof of interest therein, that is less than the entirety of
17 such the unredeemed tract, lot, or interest, as the same is described and constituted as a unit or
18 entity in said list, shall may not be offered for sale or nor sold at such the sale. If the sale shall not
19 be is not completed on the first day of the sale, it shall be continued from day to day between the
20 same hours until all the land shall have has been offered for sale. Bidding at an auction held
21 pursuant to this section constitutes transacting business in this state for purposes of §31B-10-
22 1001 et seq., §31D-15-1501 et seq., and §31E-14-1401 et seq. of this code.

23 (b) A private, nonprofit, charitable corporation, incorporated in this state, which has been
24 certified as a nonprofit corporation pursuant to the provisions of Section 501(c)(3) of the federal
25 Internal Revenue Code, as amended, which has as its principal purpose the construction of
26 housing or other public facilities and which notifies the Auditor of an intention to bid and
27 subsequently submits a bid that is not more than five percent lower than the highest bid submitted
28 by any person or organization which is not a private, nonprofit, charitable corporation as defined in
29 this subsection, shall be sold the property offered for sale at public auction by the Auditor pursuant
30 to the provisions of this section at the public auction as opposed to the highest bidder.

31 The nonprofit corporation referred to in this subsection does not include a business
32 organized for profit, a labor union, a partisan political organization, or an organization engaged in
33 religious activities, nor and it does not include any other group which does not have unless that
34 other group has as its principal purpose the construction of housing or public facilities.

35 (c) To attain eligibility to bid at a public auction held pursuant to this section, a potential
36 bidder must register in advance of such public auction with the Auditor's office or complete and
37 execute a notarized affidavit affirming that they meet the requirements set forth in this article on the
38 day of the sale. Registration shall be done in accordance with rules promulgated by the State
39 Auditor's office. The Auditor may deregister or refuse to register a potential bidder who:

40 (1) Has failed to make a payment owed at a prior auction held pursuant to this section
41 within the preceding five years;

42 (2) At the time of registration the certification of sale to the state pursuant to §11A-3-44 of
43 this code is delinquent in the payment of real property tax for a period of one or more years, for
44 which registrant is the most recent owner of record of a property being certified for sale, to any
45 county in this state:

46 (3) Has a history of noncompliance with code enforcement violations issued by a county or
47 municipality pursuant to §7-1-3ff and §8-12-16 of this code, which includes violations issued for

48 any property owned by the same property owner who has failed to comply with five or more code
49 enforcement orders within the preceding five years prior to the auction;

50 (4) At the time of registration the certification of sale to the state pursuant to §11A-3-44 of
51 this code is subject to legal proceedings in any court of any county or municipality in this state or
52 appeals thereof that are related to code enforcement violations regarding real property owned by
53 him or her; and

54 (5) Within the preceding five years prior to the auction, has failed to comply with a valid
55 raze or repair order (or any other similar order) issued by a county or municipality.

56 (d) Potential bidders who are domestic or foreign entities as defined in chapters 31B, 31D,
57 and 31E of this code must show proof at the time of their registration that they properly registered
58 with the Secretary of State's office and are authorized to conduct business in this state.

59 (e) In order to effectuate the purposes of this section, the Auditor may promulgate
60 procedural rules, interpretive rules, and legislative rules, including emergency rules, or any
61 combination thereof, in accordance with §29A-3-1 *et seq.* of this code.

§11A-3-46. Publication of notice of auction.

1 (a) Once a week for three consecutive weeks prior to the auction required in §11A-3-45 of
2 this code, the Auditor shall publish notice of the auction as a Class III-0 legal advertisement in
3 compliance with the provisions of §59-3-1 *et seq.* of this code, and the publication area for such
4 publication shall be the county.

5 (b) The notice shall be in form or effect as follows:

6 Notice is hereby given that the following described tracts or lots of land in the County of
7 _____, have been certified by the Auditor of the State of West Virginia, for sale
8 at public auction. The lands will be offered for sale by the undersigned Auditor at public auction in
9 (specify location) the courthouse of _____ County between the hours of
10 _____ in the morning and _____ in the afternoon, on the
11 _____ day of _____, 20_____.

12 Each tract or lot as described below will be sold to the highest eligible bidder at the auction.

13 The payment for any tract or lot purchased at a sale shall be made by check, U. S. currency, or

14 money order payable as one payment to the Auditor and in the amount of \$50 and the remainder of

15 the total to the sheriff of the county in which the property is situated, both of which shall be

16 delivered before the close of business on the day of the sale. When the Auditor has engaged a

17 private auctioneer for the sale of a particular tract or lot, and the sale exceeds the tax liability on the

18 tract or lot, the highest eligible bidder also shall pay to the auctioneer a buyer's fee equal to 10

19 percent of the successful bid. The buyer's fee shall be paid at the time the sale is consummated. If

20 any of said tracts or lots remain unsold following the auction, they will be subject to later sale

21 without additional advertising or public auction. All potential bidders must register in advance of

22 the auction with the Auditor's office. Citizens of or entities organized in or controlled by citizens of

23 any country designated as a Country of Particular Concern by the Department of State of the

24 United States of America are ineligible from participating in the auction held pursuant to this

25 section. Bidding at the auction constitutes transacting business in this state for purposes of §31B-

26 10-1001 *et seq.*, §31D-15-1501 *et seq.*, and §31E-14-1401 *et seq.* of this code. The Auditor's sale

27 may include tracts or lots remaining unsold from a previous auction not required by law to be

28 readvertised and described for this subsequent auction of those same tracts and lots. All sales are

29 subject to the approval of the Auditor of the State of West Virginia.

30 (here insert description of advertised lands to be sold)

31 Any of the aforesaid tracts or lots may be redeemed by any person entitled to pay the taxes

32 thereon, the owner of the same whose interest is not subject to separate assessment, or any

33 person having a lien on the same, or on an undivided interest therein, at any time prior to the sale

34 by payment to the Auditor of the total amount of taxes, interest, and charges due thereon up to the

35 date of redemption. Lands listed above as escheated or waste and unappropriated lands may not

36 be redeemed.

37 Given under my hand this _____ day of _____,
38 20_____.
39 _____ Auditor of the State of West Virginia.

40 (b) (c) The description of lands required in the notice shall be in the same form as the list
41 certifying said the lands for sale. If the Auditor is required to auction lands certified to him or her in
42 any previous years, pursuant to §11A-3-48 of this code, he or she shall include such lands in the
43 auction without further advertisement, with reference to the year of certification and the item
44 number of the tract or interest.

45 (c) (d) To cover the cost of preparing and publishing the notice, a charge of \$30 \$40 shall
46 be added to the taxes, interest, and charges due on the delinquent and non-entered property.

§11A-3-48. Unsold lands subject to sale without auction or additional advertising.

1 (a) If any of the lands which have been offered for sale at the public auction provided in
2 §11A-3-45 of this code shall remain unsold following such auction, or were sold at a tax sale
3 auction within the previous five years which were not redeemed and for which no deed was
4 secured by the purchaser, or if the Auditor refuses to approve the sale pursuant to §11A-3-51 of
5 this code, the Auditor may sell the lands without any further public auction or additional advertising
6 of the land, in the following priority:

7 (1) To a person vested with an ownership interest in an adjacent tract or parcel of land;
8 *Provided*, That if more than one adjacent landowner desires to acquire the same tract or lot, then
9 the Auditor shall sell such tract or lot to the highest bidder;
10 (2) to the municipality in which the tract or lot is located;
11 (3) the county commission of the county in which the tract or lot is located;
12 (4) to the West Virginia Land Stewardship Corporation as part of its Land Bank Program
13 set forth in §31-21-11 of this code; or
14 (5) to any party willing to purchase such property.

15 (b) The price of such property shall be as agreed upon by the Auditor and purchaser:
16 *Provided*, That the Auditor may engage a licensed attorney to provide a title examination on lands
17 set forth in the preceding subsection and require that a purchaser reimburse the Auditor for any
18 expenses related to the title examination as a condition for the sale: *Provided, however*, That
19 instead of the Auditor, a purchaser may engage a licensed attorney to provide a title examination
20 at his or her own cost.

21 (c) The Auditor may refuse to sell unsold lands to a potential buyer that is subject to any of
22 the following:

23 (1) Has failed to make a payment owed at a prior previous auction held pursuant to §11A-3-
24 45 of this code within the preceding five years;

25 (2) At the time of ~~registration~~ the certification of sale to the state pursuant to §11-3-44 of this
26 code is delinquent in the payment of real property tax for a period of one or more years, for which
27 registrant is the ~~most~~ recent owner of record of a property being certified for sale, to any county in
28 this state;

29 (3) Has a history of noncompliance with code enforcement violations issued by a county or
30 municipality pursuant to §7-1-3ff and §8-12-16 of this code, which includes violations issued for
31 any property owned by the same property owner who has failed to comply with five or more code
32 enforcement orders within the preceding five years prior to the purchase;

33 (4) At the time of registration the certification of sale to the state pursuant to §11-3-44 of this
34 code, is subject to legal proceedings in any court of any county or municipality in this state or
35 appeals thereof that are related to code enforcement violations regarding real property owned by
36 them; and

37 (5) Within the preceding five years prior to the purchase, has failed to comply with a valid
38 raze or repair order (or any other similar order) issued by a county or municipality.

§11A-3-55.

Service

of

notice.

(a) As soon as the Auditor has prepared the notice provided for in §11A-3-54 of this code, she shall cause it to be served upon all persons named on the list generated by the user pursuant to the provisions of §11A-3-52 of this code. Such notice shall be mailed and, if necessary, published at least 45 days prior to the first day a deed may be issued following the sale.

(b) The notice shall be served upon all such persons residing or found in the state in the manner provided for serving process commencing a civil action or by certified mail, return receipt requested, or other types of delivery service courier that provide a receipt. The notice shall be served on or before the 30th day following the request for such notice.

(c) The notice shall be served upon persons not residing or found in the state by certified return receipt requested, or in the manner provided for serving process commencing a civil or other types of delivery service courier that provide a receipt. The notice shall be served before the ~~30 days~~ 30th day following the request for the notice.

(d) If the address of a person is unknown to the purchaser and cannot be discovered by diligence on the part of the purchaser, the notice shall be served by publication as a Class III-0 advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code and the publication area for the publication shall be the county in which the real property is located. If service by publication is necessary, publication shall be commenced within 60 days following the date for the notice, and a copy of the notice shall, at the same time, be sent pursuant to subsection (b) or (c) of this section, to the last known address of the person to be served. The affidavit of service of the notice and the affidavit of publication, if any, shall be in the manner provided for in this section and shall be filed and preserved by the State Auditor in his or her office, together with any return receipts for notices sent by certified mail.

(e) In addition to the other notice requirements set forth in this section, if the real property to the tax lien was classified as Class II property at the time of the assessment, at the same time the Auditor issues the required notices by certified mail, the Auditor shall forward a copy of the

27 notice sent to the delinquent taxpayer by first class mail, or in the manner provided for serving
28 process commencing a civil action, addressed to "Occupant", to the physical mailing address for
29 the subject property. The physical mailing address for the subject property shall be supplied by the
30 purchaser of the property, pursuant to the provisions of §11A-3-52 of this code. Where the mail is
31 not deliverable to an address at the physical location of the subject property, the copy of the notice
32 shall be sent to any other mailing address that exists to which the notice would be delivered to an
33 occupant of the subject property.

34 (f) Upon failure of service of the notice to redeem on any person, the Auditor shall inform
35 the purchaser of said failure. The purchaser shall then search the county records for a new
36 alternative address for that person to provide to the Auditor. If a new alternative address is found,
37 this notice to redeem shall be served by personal service. In the event that the subsequent service
38 fails, or no alternative address is found, the notice shall be served by publication in the manner
39 provided under subsection (d) of this section. Prior to the request to serve by publication under this
40 instance, the purchaser shall provide the Auditor with a signed and notarized affidavit stating that
41 they have searched the county records and were unable to find an alternative address through due
42 diligence and request that publication be made to satisfy the notice requirement.

§11A-3-65. Right of former owner to surplus proceeds.

1 The former owner of any delinquent or non-entered lands sold pursuant to §11A-3-45 and
2 §11A-3-48 of this code, or his or her heirs or assigns, shall be entitled to the surplus received from
3 the sale over and above the taxes and interest charged or chargeable thereon including all costs of
4 the sale, if his or their claim be the claim is filed in the circuit court of the county in which the land is
5 situated within two years after the date of confirmation of said the sale. If no a claim is not filed with
6 the court within the two years, then such two-year period, then the surplus shall be paid by the
7 sheriff to the Auditor as follows: 50 percent for credit to the general school fund; 25 percent for
8 credit to the state's General Revenue Fund; and 25 percent for credit to the Auditor's Land
9 Operating Fund provided in §11A-3-36 of this code. Provided, however, that any such surplus

10 accruing prior to the effective date of this section, and having been otherwise expended, shall be
11 exempt from the requirements of this section. *Provided, further,* that any such surplus accruing
12 prior to the effective date of this section, and having not been paid by the sheriff to the Auditor for
13 credit to the general school fund or otherwise expended, shall be subject to the requirements of
14 this section.

§11A-3-66. Compensation of Auditor.

1 As compensation for his or her services, the Auditor shall be entitled to a fee of \$20 \$30 for
2 each item certified by him or her pursuant to §11A-3-44 of this code. In addition, thereto he or she
3 shall receive a commission of seven and one half percent and interest on each sale or redemption
4 not to exceed \$120.00 \$140. A commission received on a sale shall be based on the sale price and
5 a commission received on a redemption shall be based on the total taxes and interest due. Such
6 compensation shall be paid as provided in this article. Ten dollars of the commission fee received
7 by the Auditor on a redemption shall be deposited into the Courthouse Facilities Improvement
8 Fund set out in §29-26-6 of this code.

NOTE: The purpose of this bill is to create a more consistent process when handling the sale of tax liens and non-entered, escheated and waste and unappropriated lands by providing all lands subject to sale under this article be certified before July 1; providing all land sales be completed within 150 days after the auditor has certified the lands; and clarifying payment shall be made to the sheriff of the county in which the property is situated.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.